

103D CONGRESS
1ST SESSION

S. 285

To amend the Internal Revenue Code of 1986 to require reporting of group health plan information on W-2 forms, and for other purposes.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 3 (legislative day, JANUARY 5), 1993

Mr. ROTH introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to require reporting of group health plan information on W-2 forms, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Medicare Secondary
5 Payer Reform Act of 1993”.

6 **SEC. 2. GROUP HEALTH PLAN INFORMATION REPORTING.**

7 (a) IN GENERAL.—Subsection (a) of section 6051 of
8 the Internal Revenue Code of 1986 (relating to receipts
9 for employees) is amended—

1 (1) by striking “and” at the end of paragraph
2 (8),

3 (2) by striking the period at the end of para-
4 graph (9) and inserting “, and”, and

5 (3) by inserting after paragraph (9) the follow-
6 ing new paragraph:

7 “(10) whether a group health plan (as defined
8 in section 6103(l)(12)(E)(ii) is available to the em-
9 ployee and the plan coverage (single or family) elect-
10 ed by such employee (if any).”.

11 (b) DISCLOSURE OF INFORMATION.—Paragraph (12)
12 of section 6103(l) of the Internal Revenue Code of 1986
13 (relating to disclosure of returns and return information
14 for purposes other than tax administration) is amended—

15 (1) by striking “the Administrator of the
16 Health Care Financing Administration, disclose to
17 the Administrator” in subparagraph (B) and insert-
18 ing “the applicable official, disclose to such official”,

19 (2) by adding at the end of subparagraph (B)
20 the following new clause:

21 “(iv) With respect to each such medicare
22 beneficiary and spouse (if any), the group
23 health plan information required under section
24 6051(a)(10).”.

1 (3) by striking the matter preceding clause (i)
2 of subparagraph (C) and inserting the following:

3 “(C) DISCLOSURE BY OFFICIAL.—With re-
4 spect to the information disclosed under sub-
5 paragraph (B), the applicable official may dis-
6 close—”,

7 (4) by striking “as having received wages from
8 the employer” in subparagraph (C)(i),

9 (5) by striking “such Administrator” each place
10 it appears in subparagraph (C)(iii) and inserting
11 “such official”,

12 (6) by striking clause (iii) of subparagraph (E),
13 and inserting the following new clause:

14 “(iii) APPLICABLE OFFICIAL.—The
15 term ‘applicable official’ means—

16 “(I) the Administrator of the
17 Health Care Financing Administra-
18 tion,

19 “(II) the Secretary of Defense,

20 “(III) the Secretary of Veterans
21 Affairs,

22 “(IV) the Director of the Office
23 of Personnel Management.”,

24 (7) by striking “qualified employer” each place
25 it appears and inserting “employer”,

1 (8) by striking subparagraph (F), and
2 (9) by inserting “AND GROUP HEALTH PLAN” in
3 the heading thereof.

4 (c) DATA BANK.—Paragraph (5) of section 1862(b)
5 of the Social Security Act (42 U.S.C. 1395y(b)) is amend-
6 ed by adding at the end thereof the following new subpara-
7 graph:

8 “(F) MEDICARE SECONDARY PAYER DATA
9 BANK.—The Secretary shall collect and store in
10 a data bank established for purposes of this
11 subsection the information provided to the Sec-
12 retary by entities as described in this paragraph
13 along with such further information on medi-
14 care secondary payer situations as the Sec-
15 retary deems appropriate not later than July 1,
16 1994.”.

17 (d) CONFORMING AMENDMENTS.—Paragraph (5) of
18 section 1862(b) of the Social Security Act (42 U.S.C.
19 1395y(b)) is amended—

20 (1) by striking “a qualified employer (as de-
21 fined in section 6103(l)(12)(D)(iii) of such Code)”
22 in subparagraph (C)(i) and inserting “an employer”,
23 and

24 (2) by striking clause (iii) of subparagraph (C).

1 (e) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 1992.

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